

DETAILED ACTION

Status of Claims

1. This action is in reply to the Applicant's response filed 21 July 2009.
2. Claims 5-8 and 13 are cancelled.
3. Claims 1-4, 9-12, and 14-21 have been amended.
4. Claims 1-4, 9-12, and 14-21 are currently pending and have been examined.

Claim Rejections - 35 USC § 103

5. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

6. Claims 1-4, 9-12 and 14-21 are rejected under 35 U.S.C. 103(a) as being unpatentable over *Brown et al.*, US Patent No. 6,067,551 (hereinafter “Brown”), in view of *Land et al.*, US Patent No. 6,807,533 (hereinafter “Land”), in further view of, *Kaplan et al.*, US Patent No. 6,584,453 (hereinafter “Kaplan”).

As per claim 1***Brown teaches:***

- Providing a tangible computer storage medium (see at least C8/L40-48)
- Providing an original document with editable data (see at least C12/L17-24)
- Generating a new document that is a copy of the original document in response to a command to edit the original document (see at least C12/L17-24)
- Modifying at least one of the data elements in the new document (see at least C12/26 – C14/L40)
- Saving the modified new document on the computer storage medium (see at least C12/26 – C14/L40)
- Nullifying the original document by posting the modified new document as a new original document (see at least C12/26 – C14/L40)
- Posting data elements of the modified new document in the original document to create a new original document (see at least C12/26 – C14/L40)

Brown does not teach:

- Providing a general ledger stored on the computer storage medium, the general ledger including original transaction postings corresponding to transactions contained in the original transaction document
- Wherein the document is a transaction document consisting of an invoice or a vendor bill

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- Wherein the transactions in the transaction document consists of a product sale, a credit to an account or a debit to an account
- Nullifying an original transaction posting in a general ledger by posting a cancelling transaction in the general ledger
- Posting an adjusting transaction to the general ledger

Land teaches:

- Providing a general ledger stored on the computer storage medium, the general ledger including original transaction postings corresponding to transactions contained in the original transaction document (see at least C6/L6-41)
- Wherein the document is a transaction document consisting of an invoice or a vendor bill (see at least C6/L6-41)
- Wherein the transactions in the transaction document consists of a product sale, a credit to an account or a debit to an account (see at least C6/L6-41)

Kaplan teaches:

- Nullifying an original transaction posting in a general ledger by posting a cancelling transaction in the general ledger (see at least C5/L30 – C6/L38)
- Posting an adjusting transaction to the general ledger (see at least C5/L30 – C6/L38)

However, it would have been obvious to one of ordinary skill in the art, at the time of the invention, to add the features of Land and Kaplan to the teachings of Brown. One would have been motivated to do so to help facilitate account balancing at the appropriate time (see at least Land C3/L9-17). Furthermore, as evidenced by the prior art, each functional element of the claimed invention is old and well known in the accounting and data processing arts. It appears that the Applicant has merely combined these well known elements to perform their same functions into one product. However, merely combining well known elements with predictable results does not render an invention patentably distinct over the combination of such elements. Moreover, the Applicant has not provided any evidence or suggestion that such prior art elements perform differently in combination. As such, one of ordinary

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skill in the art would conclude that the combination of the prior art elements of Brown, Land and Kaplan, renders the instant invention obvious.

As per claim 2

Brown/Land/Kaplan teaches the method of claim 1, as described above.

Brown further teaches:

- Wherein modifying at least one of the transactions in the new transaction document includes adding, deleting, or changing a data element in the new document (see at least C12/26 – C14/L40)

As per claim 3

Brown/Land/Kaplan teaches the method of claim 2, as described above.

Land further teaches:

- Wherein modifying at least one of the transactions in the new transaction document includes applying a credit, applying a debit, modifying a quantity, or modifying a cost of the new transaction document (see at least C10/L25-41)

As per claim 4

Brown/Land/Kaplan teaches the method of claim 2, as described above.

Kaplan further teaches:

- Wherein posting transactions of the modified new transaction document in the general ledger is performed in response to saving the modified new transaction document on the computer storage medium (see at least C6/L20-31)

As per claims 9-12 and 14-21

Claims 9-12 and 14-21, as best understood by the Examiner and undisputed by the Applicant, are interpreted to encompass the same or substantially the same scope as claims 1-4. Accordingly, claims 9-12 and 14-21 are rejected in the same or substantially the same manner as claims 1-4. While the Examiner recognizes subtle

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differences in the terminology used to describe the claimed invention, the Examiner asserts that the functional components of claims 9-12 and 14-21 are substantially the same as claims 1-4.

*Response to Arguments*7. **Claim Rejections - 35 USC § 101**

8. Claims 1-4, 9-12 and 14-21 were rejected under 35 U.S.C. 101 because the claimed invention was directed to non-statutory subject matter. The Examiner appreciates the Applicant's prompt attention to these deficiencies and hereby withdraws such rejections.

9. **Claim Rejections - 35 USC § 103**

10. As an initial matter, the Applicant, in reference to the amendments to the claimed invention, alleges, "these modifications are believed to be non-substantive and, therefore, do not constitute grounds for a new search". While the Examiner agrees that the deletion of the labels (e.g. a), b), etc...) is indeed non-substantive, the other amendments allegedly clarifying the statutory subject matter under 35 USC 101 do constitute a substantive change in the scope of the claimed invention (i.e. from a non-statutory invention to a statutory invention) and therefore deserve new search and consideration of the claimed subject matter. However, the Examiner asserts that the claimed invention is obvious over the previously presented art, as shown above.

11. With regard to independent claims 1, 9, and 17, the Applicant alleges that Brown is "unrelated to computerized accounting systems" and therefore is not applicable to the claimed invention. Specifically the Applicant has cherry-picked a line of the Brown reference that discloses a function different from that of the claimed invention. While the Examiner agrees that this line is indeed different from the claimed invention, the Applicant fails to acknowledge the portion of the reference that is applicable to the claimed invention, namely C12/L17-51, which clearly shows the ability to create a copy of an editable document and edit such copy (emphasis added). In addition the Land reference is merely used to disclose that an electronic invoice or vendor bill may be substituted for the word-processing document of Brown, as both documents comprise editable data and would be capable of performing the same functions disclosed in Brown, as shown in by Land in at least C1/L55-61). Furthermore, the Applicant argues that Kaplan does not disclose, "nullifying an original transaction posting in a general ledger by posting a cancelling transaction in the general ledger". The Examiner respectfully disagrees and refers the Applicant to previous responses which fully rebut the Applicants contention regarding Kaplan. Moreover, it appears that the Applicant is attempting to counter the factual assertions made by the Examiner with piecemeal arguments as to the

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combinability of the references. As previously set forth in the rejections, the courts have determined that the mere combination of well known elements in which one of ordinary skill in the art would be able to predict the result thereof with reasonable success, renders the claimed invention obvious over such combination. In the instant case, the combination of Brown/Land/Kaplan clearly discloses the functional components of document manipulation and posting to a general ledger. The Examiner further asserts that the Applicant is improperly narrowing the scope of the claims by giving patentable weight the non-functional, descriptions given to the documents and the data. While the Examiner agrees that the combination of Brown/Land/Kaplan does not use the identical terminology of the Applicant, the Examiner asserts that such combination performs substantially the same functions and it would have been obvious to combine such functions based on the Supreme Courts precedents set for in KSR v. Teleflex. Accordingly, the Applicant's arguments and amendments are not persuasive in overcoming the rejections of record and claims 1, 9, and 17 remain rejected. Dependent claims 2-4, 10-12, 14-16, and 18-21, similarly do not overcome the rejections.

12. With regard to the clarification sought by the Applicant on page 9 of the REMARKS in regards to Brown, the Examiner's intent was to illustrate some of the additional functionality disclosed that is relevant to the claimed invention in that it performs similar functions (i.e. nullifying and posting processes) with regard to a data document, but not necessarily with a general ledger. Such features further corroborate the arguments as to the combinability of the references.

13. If, in the opinion of the Applicant, a telephone conference would expedite the prosecution of the subject application, the Applicant is encouraged to contact the undersigned Examiner at the phone number listed below.

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Conclusion

THIS ACTION IS MADE FINAL. Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire **THREE MONTHS** from the mailing date of this action. In the event a first reply is filed within **TWO MONTHS** of the mailing date of this final action and the advisory action is not mailed until after the end of the **THREE-MONTH** shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than **SIX MONTHS** from the mailing date of this final action.

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Thomas M. Hammond III whose telephone number is 571-270-1829. The examiner can normally be reached on Monday - Friday, 7AM - 5PM EST.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Charles Kyle can be reached on 571-272-6746. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

Thomas M Hammond III
Patent Examiner, Art Unit 3695
US Patent & Trademark Office
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/Thu Thao Havan/
Primary Examiner, Art Unit 3695